Amendment to the Specification

At Paragraph [0013]:

Other limitations associated with TCP segmentation are set forth in U.S. patent application Ser. No. 10/652,183 (Attorney Docket No. 13785US02), filed Aug. 29, 2003, which is incorporated herein by reference in its entirety.

At Paragraph [0045]:

Certain aspects of the invention may provide for handling of TCP/IP datagrams in a flow-through manner by dedicating a minimal amount of memory to the transmit path and to the receive path of the TEEC. The respective buffering, processing, reassembling or reordering, processing and placement methodology employed by existing offload systems, for example FIG. 1, requires an excessive amount of memory on the receive and transmit sides and consumes an extensive amount of processing resources. However, in accordance with an embodiment of the invention and with reference to FIG. 2, the transmit elastic buffers 280 and the receive elastic buffers 290 operate in a manner that provide a flow through design. In this regard, the transmit elastic buffers 280 and the receive elastic buffers 290 of the TEEC 270 may be adapted to temporarily buffer received packets and are utilized to provide elasticity in order to accommodate, for example, varying data rates between the Ethernet Interface and the host interface, for example a PCI interface, to the computer. Accordingly, the TEEC 270 and its associated receive elastic buffer 290 may operate in a manner so that received packets are temporarily buffered in the receive elastic buffer 290,

processed and placed in the host memory 230 ~~30~~. This flow-through processing eliminates any need for reassembling or reordering out-of sequence packets in the receive elastic buffer 290. As a result, the respective buffering, processing, reassembling or reordering, processing and placement methodology employed by existing offload systems is minimized to processing and placement.